UNITED STATES BAN SOUTHERN DISTRICT	OF NEW YORK	
In re: DELPHI CORPORATION Debtor.		Chapter 11 Case No. 05-44481 Claim#6123
To: (Transferor)	Bearing Service Co 1317 Commerce Drive NW Decature, AL 35603 Attn: Meredith V. Rose	
The transfer of your cla (unless previously expun	ged by court order) to LONGACRE Transferor: B	EMASTER FUND, LTD. Searing Service Co Avenue, 22nd Floor TY 10019
	NSFER OF YOUR	to the transfer of your claim. However, IF YOU CLAIM, WITHIN <u>20 DAYS</u> OF THE DATE OF
- FILE A WRIT	TEN OBJECTION T	O THE TRANSFER with:
Southern One Boy	States Bankruptcy Con District of New Yor Wling Green rk, New York 10004	
Refer to INTERNAL CO will be scheduled. IF WILL BE SUBSTITUTE	ONTROL No in YOUR OBJECTION ED ON OUR RECOR	TION TO THE TRANSFEREE. In your objection. If you file an objection, a hearing I IS NOT TIMELY FILED, THE TRANSFEREE RDS AS THE CLAIMANT. Intake Clerk
FOR CLERK'S OFFICE	USE ONLY: of the first named part of NO Name of Outside Age	ent)
		Deputy Clerk

EVIDENCE OF TRANSFER OF CLAIM

Exhibit B

TO: United States Bankruptcy Court ("Bankruptcy Court")

Southern District of New York

One Bowling Green New York, NY 10004

Attn: Clerk

AND TO: DELPHI CORPORATION ("Debtor")

Case No. 05-44481

Claim # 6123

BEARING SERVICE CO, its successors and assigns ("<u>Seller</u>"), for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

LONGACRE MASTER FUND, LTD.

c/o U.S. Bank National Association Corporate Trust Services 1420 Fifth Avenue, 7th Floor Seattle, Washington 98101

Attn: Dawnita Ehl

its successors and assigns ("Buyer"), all rights, title and interest in and to the claim of Seller, including all rights of stoppage in transit, replevin and reclamation, in the principal amount of \$11,755.08 ("Claim") against the Debtor in the Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges, understands and agrees, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated January 26, 2007.

BEARING SERVICE COMPANY

LONGACRE MASTER FUND, LTD.

By: /s/ Meredith V. Rose By: /s/ Steven S. Weissman

Name: Meredith V. Rose Name: Steven S. Weissman

Title: Controller Title: Director